

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE



Address:	Square:	Suffix:	Lot:
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Class 3 Property Classification Exception – Residential

Residential Class 1 Property is improved, occupied and non-transient residential real property. Property that is vacant may qualify to remain Class 1 if one or more of the conditions listed below are met. If you believe your property qualifies as Class 1, **please check the applicable box(es), and provide all supporting documentation**

- ☐ The improved residential real property is occupied and not used for transient dwelling purposes. Attach supporting documents, such as **Certificate of Occupancy, utility bills, telephone bills.**
- ☐ Unimproved real property, which abuts a Class 1 Property, shall be classified as a Class 1 Property if the unimproved real property and the Class 1 Property have common ownership. Provide **square and lot for parent lot --- Square _____ Suffix _____ Lot _____**.
- ☐ The improved real property had been occupied at the time of a fire, flood or other casualty and the fire, flood, or other casualty occurred during the 12 months preceding the tax year (October 1, 2001 - September 30, 2002), and was not intentionally caused by the owner or sole tenant. Attach supporting document, such as **insurance claim, fire report, etc.**
- ☐ The real property is actively for sale or rental at a reasonable market price, as of September 30th (2002) of the preceding tax year; provided that a property which has been on the market for more than 8 months is presumptively not on the market at a reasonable price. Attach supporting document such as **listing agreement for sale or lease.**
- ☐ A building permit or a demolition permit has been issued and construction or demolition is actively pursued as of September 30th (2002) of the preceding tax year. Attach copy of **building permit.**
- ☐ A building permit has been issued during the twenty-four (24) months preceding the current tax year (October 1, 2000 – September 30, 2002) Attach copy of **building permit.**
- ☐ The improved real property is the subject of a probate proceeding or title to the improved real property is the subject of litigation. Attach copy of **court documents.**
- ☐ An application for an approval for development of the improved real property is pending, as of September 30th (2002) of the preceding tax year, before the Board of Zoning Adjustment, the Zoning Commission, the Commission on Fine Arts, the Historic Preservation Review Board, the Mayor's Agent for Historic Preservation or the National Capital Planning Commission. Attach copy of **application** and indicate current status of application.
- ☐ The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the unimproved real property as a matter of right. Provide **zoning notification.**

Class 3 Property Classification Exception – Residential

- ☐ The unimproved real property is used as a parking lot and each approval required from the District of Columbia government for use as a parking lot has been obtained. Attach copy of **Certificate of Occupancy** for parking lot.
- ☐ Unimproved air rights lot that appertains to improved and occupied real property.
- ☐ Property is designated as a historic landmark under subchapter I of Chapter 11 of Title 6 (the Historic District Protection Act of 1978), or is the subject of an agreement that runs with the land and provides for the preservation of certain historic features of the improvement. Attach **copy of historic landmark agreement**.
- ☐ The unimproved real property is the subject of a public hearing on a proposed overlay zone or on a proposed down zoning of the zone district classification of the real property (other than a down zoning under D.C. Official Code §§ 1-301.67 or 1-301.68). Provide **zoning notification**.
- ☐ The unimproved real property is encumbered by a Deed of Trust that was recorded during the twenty-four (24) months proceeding the current tax year (October 1, 2000 – September 30, 2002). Attach a copy of **Deed of Trust**.
- ☐ Unimproved real property which is separated from Class 1 Property by a public alley less than 30 feet wide shall be classified as Class 1 Property if the following conditions are met:
 - (1) The unimproved real property is less than 1,000 square feet in size;
 - (2) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the unimproved real property as a matter of right; and
 - (3) The owner of the unimproved real property also owns the Class 1 Property separated by the alley from the unimproved real property.

I CERTIFY UNDER PENALTY OF LAW THAT THE INFORMATION PROVIDED IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF. MAKING A FALSE STATEMENT IS PUNISHABLE BY CRIMINAL PENALTIES UNDER D.C. OFFICIAL CODE §§22-2405 AND 47-4106.

SEND TO: REAL PROPERTY TAX ADMINISTRATION, P.O. Box 176, WASHINGTON, DC 20044

Signature: _____ **Telephone No.:** _____ **Date:** _____

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Class 3 Property Classification Exception - Commercial

Commercial Class 2 Property is improved and occupied commercial real property. Property that is vacant may qualify to remain Class 2 if one or more of the conditions listed below are met. If you believe your property qualifies as Class 2, **please check the applicable box(es), and provide all supporting documentation.**

- ☐ The commercial real property is improved and occupied. Attach supporting documents, such as **Certificate of Occupancy, utility bills, telephone bills.**
- ☐ Unimproved real property, which abuts a Class 2 Property, shall be classified as a Class 2 Property if the unimproved real property and the Class 2 Property have common ownership. Provide **square and lot for parent lot --- Square _____ Suffix _____ Lot _____.**
- ☐ The improved real property is unoccupied due to a fire, flood or other casualty, if the property was occupied at the time of the casualty, and the fire, flood, or other casualty occurred during the 12 months preceding the tax year (October 1, 2001 – September 30, 2002) and was not intentionally caused by the owner or sole tenant. Attach supporting documents, such as **insurance claim, fire report, etc.**
- ☐ The real property is actively for sale or rental at a reasonable market price as of September 30th (2002) of the preceding tax year; provided, that a property which has been on the market for more than 8 months is presumptively not on the market at a reasonable price. Attach supporting documents. Attach supporting documents, such as **listing agreement for sale or lease, etc.**
- ☐ A building permit or a demolition permit has been issued and building or demolition is actively pursued as of September 30th (2002) of the preceding tax year. Provide **copy of building permit.**
- ☐ A building permit has been issued during the twenty-four (24) months preceding the current tax year (October 1, 2000 – September 30, 2002). Provide **copy of building permit.**
- ☐ The improved real property is the subject of a probate proceeding or title to the improved real property is the subject of litigation. Provide **court documents.**
- ☐ An application for a necessary approval for development of the real property is pending, as of September 30th (2002) of the preceding tax year, before the Board of Zoning Adjustment, the Zoning Commission, the Commission on Fine Arts, the Historic Preservation Review Board, the Mayor's Agent for Historic Preservation or the National Capital Planning Commission. Provide **application and current status.**
- ☐ The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the unimproved real property as a matter of right. Provide **zoning notification.**

Class 3 Property Classification Exception - Commercial

- ☐ The unimproved real property is used as a parking lot and each approval required from the District of Columbia government for use as a parking lot has been obtained property. Provide **Certificate of Occupancy for parking lot.**
- ☐ An unimproved air rights lot that appertains to improved and occupied real property.
- ☐ Property is designed as a historic landmark under subchapter I of Chapter 11 of Title 6 (the Historic District Protection Act of 1978), or is the subject of an agreement that runs with the land and provides for the preservation of certain historic features of the improvement. Provide **copy of agreement.**
- ☐ The unimproved real property is the subject of a public hearing on a proposed overlay zone or on a proposed down zoning of the zone district classification of the real property (other than a down zoning under D.C. Official Code §§ 1-301.67 or 1-301.68). Provide **zoning notification.**
- ☐ The unimproved real property is encumbered by a Deed of Trust that was recorded during the twenty-four (24) months (October 1, 2000 – September 30, 2002) preceding the current tax year. Provide **copy of Deed of Trust.**
- ☐ As of September 30th (2002) of the preceding tax year, the unimproved real property is within the Northeast No. 1/Eckington Yards Special Treatment Area and the Buzzard Point/Near Southeast Development Opportunity Area, as designated on the current District of Columbia Generalized Land Use Map that is part of the Comprehensive Plan and provided that the real property is zoned for commercial development and the real property owner is engaged in predevelopment activities as supported by written documentation. Provide supporting information for Predevelopment Activities. "Predevelopment activities" means completion of one of the following:
 - (1) Preparation of subdivision or large tract review applications;
 - (2) Preparation or application for District of Columbia permits or authorizations to proceed with development;
 - (3) Participation in special planning or transportation studies prepared in conjunction with the District of Columbia; or
 - (4) Completion of environmental assessment or mitigation studies prepared in conjunction with the District.
- ☐ Unimproved real property which is separated from Class 2 Property by a public alley less than 30 feet wide shall be classified as Class 2 Property if the following conditions are met:
 - (1) The unimproved real property is less than 1,000 square feet in size;
 - (2) The zoning regulations adopted by the Zoning Commission for the District of Columbia do not allow the building of any structure on the unimproved real property as a matter of right; and
 - (3) The owner of the unimproved real property also owns the Class 2 Property separated by the alley from the unimproved real property.

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